

Exhibit A

United States District Court
Eastern District of Michigan

Case No. 4:22-cv-11009-FKB-DRG

Estate of George Bernard Worrell, Jr.
Plaintiff

v.

Thang, Inc., and George Clinton

Expert Report
of
Gary W. Cohen, CPA

Dated: November 14, 2024

Submitted By

Gary Cohen, CPA
Gary Cohen Corporation

On behalf of Plaintiff

EXPERT REPORT OF
GARY W. COHEN, CPA
TABLE OF CONTENTS

- I. Description of the Assignment
- II. Qualifications
- III. Compensation
- IV. Documents Reviewed
- V. Background Facts and Assumptions
- VI. Analysis
- VII. Prejudgment Interest
- VIII. Summary of Findings
- IX. Assumptions and Limiting Conditions
- X. Certification

Exhibit A – Curriculum Vitae of Gary W. Cohen, CPA

I. Description of the Assignment

1. I was retained by Plaintiff Estate of George Bernard Worrell, Jr. (“Worrell”) in the matter of George Bernard Worrell v. Defendants Thang, Inc. and George Clinton (“collectively, “Clinton”) brought in the United States District Court for the Eastern District of Michigan (the “Action”) to calculate the damages suffered by Worrell. I was also asked to provide support services including preparing this report, appearing for deposition and providing expert testimony, if necessary.
2. The parties Worrell and Clinton recorded and performed together in musical groups including “Parliament” and “Funkadelic”. Together they recorded many successful albums that were released on major record labels. I was not provided with any financial data related to the royalties earned by Clinton from these recordings as I have been advised that Clinton has yet to produce such documents but claim they will be produced.
3. I reserve the right to amend my analysis and determinations if new data or information relevant to my analysis becomes available and plan on supplementing my report upon reviewing the financial documents Clinton has yet to produce.

II. Qualifications

4. I am a Certified Public Accountant and the founder and President of Gary Cohen Corporation. I received my CPA certification in New York State in 1985. I have 40 years of experience as a forensic accountant and business manager in the entertainment industry. Gary Cohen Corporation conducted over 1,000 royalty audits in which I was personally involved on behalf of numerous recording artists, songwriters, producers, and other music entertainment industry individuals and companies. I testified as an expert witness in the United States District Courts and in the state courts in New York, New Jersey, Michigan, Texas, and California. I attach as Exhibit A my curriculum vitae and a list of audit engagements and the cases in which I testified as an expert or by deposition during the previous ten years.

III. Compensation

5. I am being compensated for my time at my standard hourly billing rate for litigation matters, which is currently \$400. My compensation for making this analysis and report is not contingent upon the amount of the damages that I conclude suffered, or upon the outcome of the Action.

IV. Documents Reviewed

6. Except for publicly available information or as otherwise stated herein, the information I relied on to prepare this analysis was provided to me by Counsel.
7. To date, I was provided with Worrell’s Complaint for Declaratory Relief, Injunctive Relief, Accounting, and jury Demand.

V. Background Facts and Assumptions

8. The following background facts and assumptions provide context for my opinions, analysis, and calculations of the damages suffered by Worrell.
9. As part of forming my opinions, I have been asked to assume, but do not opine, that Worrell is a co-owner of the sound recordings or is otherwise entitled to royalties for their exploitation.
10. As stated above, I have not been given the benefit of financial documents usually supplied in audits and litigations like this. As such this section will be supplemented upon review of applicable documents once produced by Clinton.

VI. Analysis

11. To Be Determined and supplemented upon review of applicable documents once produced by Clinton.

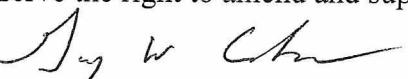
VII. Prejudgment Interest

12. To Be Determined and supplemented upon review of applicable documents once produced by Clinton.

VIII. Summary of Findings

13. To Be Determined and supplemented upon review of applicable documents once produced by Clinton.

I reserve the right to amend and supplement this report based on any new information I receive.

 11/14/24
GARY COHEN, CPA

Assumptions and Limiting Conditions

This analysis is made subject to the following general contingent and limiting conditions:

1. I assume no responsibility for the legal description or matters including legal or title considerations. Title to the subject assets, properties, or business interests is assumed to be good and marketable unless otherwise stated.
2. I assume responsible ownership and competent management with respect to the underlying assets.
3. The information furnished by others is believed to be reliable. However, I issue no warranty or other form of assurance regarding its accuracy.
4. I assume no hidden or unapparent conditions regarding the underlying assets.
5. I assume that there is full compliance with all applicable federal, state, and local regulations and laws unless the lack of compliance is stated, defined, and considered in the attached report.
6. Possession of this report does not carry with it the right of publication. It may not be used for any purpose by any person other than the client to whom it is addressed without our written consent, and, in any event, only with proper written qualifications and only in its entirety.
7. Neither all nor any part of the contents of this report may be disseminated to the public through advertising, public relations, news, sales, or other media without prior written consent and approval.
8. The analyses, opinions, and conclusions presented in this report apply to this engagement only and may not be used out of the context presented herein. This report is valid only for the effective date(s) specified herein and only for the purpose(s) specified herein.

IX. Certification

I certify the following statements regarding this analysis:

1. I have no present or prospective future interest in the assets, properties, or business interests that are the subject of this report.
2. I have no personal interest or bias with respect to the subject matter of this report or the parties involved.
3. My compensation for making the analysis is in no way contingent upon the value reported, upon any predetermined value, or the outcome of the Dispute.
4. To the best of my knowledge and belief, the statements of facts contained in this report, on which the analyses, conclusions, and opinions expressed herein are based, are true and correct.
5. My analyses, opinions, and conclusions are developed, and this report has been prepared, in conformity with the *American Institute of Certified Public Accountants Statement on Standards for Valuation Services*.
6. No persons have provided significant professional assistance regarding the analysis, opinions, and conclusions set forth in this report.
7. The reported analyses, opinions, and conclusions are limited only by the reported contingent and limiting conditions, and they represent my unbiased professional analyses, opinions, and conclusions.

Gary Cohen
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Vitae

Education: Yale University
NYU – BS Accounting, 1983

Professional accreditation: CPA licensed in New York State, 1985.

1983-1984: Coopers & Lybrand, audit staff.

1984-1993: Rascoff Zysblatt Organization. Manager of royalty audit department.

1993-Present: Owner, Gary Cohen Corporation. My practice includes business management for entertainers, royalty auditing, administration, valuations, and consulting.

Over the last forty years I conducted more than one thousand royalty audits of record companies, music publishers and other licensees of copyrighted and trademarked materials, including audits related to touring, merchandise, and endorsement revenues comprised in Entertainment Income Agreements (i.e., 360 Agreements),

I have extensive experience in music industry valuations including those of music publishing catalogs and record catalogs.

Attached is a partial list of royalty audits I conducted.

Sincerely,

Gary Cohen

AUDIT ENGAGEMENTS – PARTIAL LIST
NOVEMBER 13, 2024

BEATLES –W- EMI PUBLISHING
JOHN LENNON -W- EMI PUBLISHING
ROLLING STONES –W- SONY
ROLLING STONES –W- ABKCO
AEROSMITH –W- SONY
ELVIS PRESLEY ENTERPRISES – VARIOUS LICENSEES
SOUNDGARDEN -W- UMG
SANTANA –W- SONY
JOURNEY –W- SONY
TAYLOR SWIFT -W- BIG MACHINE RECORDS
BLACK EYED PEAS –W- UMG
NORAH JONES –W- BLUE NOTE
NORAH JONES –W- EMI MUSIC
JOHN COLTRANE -W- UMG
ANITA O'DAY -W- UMG
FERGIE –W- UMG
KENDRICK LAMAR -W- INTERSCOPE RECORDS
SLIPKNOT –W- ATLANTIC RECORDS
GERSHWIN –W- WARNER CHAPPELL MUSIC
MILES DAVIS –W- SONY
DORIS DAY –W- SONY
TOM PETTY -W- UNIVERSAL
PAUL SIMON –W- WARNER BROS.
BING CROSBY –W- DECCA
BEACH BOYS –W- CAPITOL
EMINEM –W- AFTERMATH RECORDS
50 CENT –W- SHADY RECORDS
BARRY MANILOW -W- ARISTA RECORDS
SEAN PAUL –W- ATLANTIC RECORDS
MICHAEL BOLTON –W- SONY
METALLICA –W- ELEKTRA
TENACIOUS D –W- SONY
MODEST MOUSE –W- SONY
METALLICA –W- POLYGRAM INTERNATIONAL
FLO RIDA -W- ATLANTIC RECORDS
RED HOT CHILI PEPPERS –W- WARNER BROS.
JOE SATRIANI –W- RELATIVITY
LOU REED –W- EMI PUBLISHING
FUGEES –W- SONY
PINK –W- ARISTA
AVRIL LAVIGNE –W- ARISTA
STEPPENWOLF –W- MCA
DEXTER GORDON –W- BLUE NOTE

ENRIQUE IGLESIAS –W- FONOVISA
JULIO IGLESIAS –W- SONY
ZZ TOP –W- WARNER BROS
DESMOND CHILD –W- EMI MUSIC PUBLISHING
STONE TEMPLE PILOTS –W- ATLANTIC
CARS –W- ELEKTRA
QUINCY JONES –W- SONY (MICHAEL JACKSON)
TORI AMOS –W- ATLANTIC
ALANIS MORISSETTE –W- MAVERICK RECORDS
OFFSPRING –W- EPITAPH
STEVE MILLER –W- CAPITOL
ANTONIO JOBIM –W- UNIVERSAL MUSIC
HAROLD ARLEN –W- EMI MUSIC
CRISTINA AGUILERA –W- BMG RECORDS
SIA -W- SONYATV
SESAME STREET –W- SONY
WHITNEY HOUSTON –W- ARISTA
JOHN MELLENCAMP –W- EMI MUSIC
JOSH GROBAN –W- WARNER BROS
RICK NOWELS –W- EMI MUSIC
LUDACRIS –W- DEF JAM RECORDS
RICK JAMES –W- EMI MUSIC
LAURYN HILL –W- SONY
MANA –W- EMI MUSIC
MOBY –W- WARNER CHAPPELL
GOOD CHARLOTTE –W- SONY
QUINCY JONES –W- SONY
SARAH BRIGHTMAN –W- ANGEL RECORDS
SARAH MCLAUGHLAN –W- ARISTA RECORDS
JOHN MAYER –W- SONY MUSIC
JUSTIN TIMBERLAKE –W- BMG RECORDS
CYNDI LAUPER -W- SONY RECORDS
JOHN MAYER –W- SONY
CRISTINA AGUILERA –W- BMG
JEWEL –W- ATLANTIC
BAD BUNNY -W- RIMAS RECORDS
NICKELBACK –W- WARNER BROS. RECORDS
BILLIE EILISH -W- INTERSCOPE RECORDS
DAVID BOWIE –W- BMG
WILLIE NELSON –W- SONY
MICHAEL BUBLE –W- WARNER BROS. RECORDS
LUMINEERS –W- DUALTONE RECORDS
MUMFORD & SONS –W- GLASSNOTE RECORDS
TAYLOR SWIFT -W- BIG MACHINE RECORDS
HALSEY -W- CAPITOL RECORDS
TAYLOR SWIFT -W- BIG MACHINE RECORDS

TAYLOR SWIFT -W- SONY MUSIC PUBLISHING
JOHN COLTRANE -W- UNIVERSAL MUSIC GROUP
PANIC! AT THE DISCO -W- ATLANTIC RECORDS
DISTURBED -W- ATLANTIC RECORDS
DISTURBED -W- WARNER/CHAPPELL MUSIC
FLUME -W- FUTURE CLASSICS
MARSHMELLO -W- RCA RECORDS
MARSHMELLO -W- WARNER MUSIC UK
DONALD GLOVER -W- GLASSNOTE RECORDS
LUMINEERS -W- DUALTONE RECORDS
SARA BAREILLES -W- SONY
GREEN DAY -W- WARNER BROS.
O'JAYS -W- SONY
TEMPTATIONS -W- MOTOWN
POLO G -W- SONY
ALESSIA CARA -W- UNIVERSAL
SAINT MOTEL -W- ATLANTIC
JERRY RIVERA -W- SONY
M'TUME -W- SONY
REGINA SPEKTOR -W- WARNER BROS.
IMAGINE DRAGONS -W- INTERSCOPE
PLATTERS -W- MOTOWN
BILLY PRESTON -W- UNIVERSAL
COMMODORES -W- MOTOWN
FALL OUT BOY -W- INTERSCOPE
KACEY MUSGRAVES -W- UNIVERSAL
DOOBIE BROS. -W- WARNER BROS.
POST MALONE -W- UNIVERSAL
JUICE WRLD -W- UNIVERSAL
RAMONES -W- WARNER BROS. RECORDS
BILLIE EILISH -W- UNIVERSAL
DISTURBED -W- WARNER BROS.
FINNEAS -W- KOBALT MUSIC PUBLISHING
KENDRICK LAMAR -W- UNIVERSAL
3 DOORS DOWN -W- UNIVERSAL
DISRUPTOR RECORDS -W- SONY

Gary Cohen
Expert Engagements
2014 – Present
November 13, 2024

1. Pharrell Williams v. Bridgeport Music, Inc.
US District Court for the Central District of California, Western Division
Case # CV13-06004-JAK (AGRx)
“Blurred Lines”
Report/Deposition - 2014
2. ABS Entertainment, et al. v. UMG Recordings
US District Court for the Central District of California, Western Division
Report – 2014
3. Estate of James Brown v. Greenberg Traurig
Court of Common Pleas, Second Judicial Circuit, State of South Carolina, County of Aiken
C/A No: 2008-CP-02-322
Report/Deposition - 2015
4. Harry Balk v. Clarence Avant
United States District Court for the Eastern District of Michigan, Southern Division
Case Number 14-11767-LJM-RSW
Report - 2016
5. The Black Crowes v. Def American Recordings
Superior Court for the State of California
County of Los Angeles, Central District
Case # BC605746
Report – 2016
6. HaloSongs v. Ed Sheeran, et al
United States District Court
Central District of California, Southern Division
Case # 8:16-cv-01062
Report - 2016
7. Quincy Jones Productions v. MJJ Productions, et al
Superior Court of the State of California
County of Los Angeles
Case # BC 525803
Report/Deposition/Testimony - 2016

8. Scott Storch et al, Scott Brown, Chapter 7 Trustee v. Music Royalty Consulting, Inc.
United States Bankruptcy Court
Southern District of Florida
Fort Lauderdale Division
Case # 15-200095 – BKC – JKO
Report/Deposition - 2018
9. Ian Pai v. Blue Man Group, et al.
Supreme Court of the State of New York
County of New York
Index. No. 650427/2016
Report/Deposition - 2017
10. O'Donoghue et. al. (Script) v. Arthur et. al.
United States District Court
Central District of California
Case #2:18-cv-04266-CAS-RAO
Report – 2019
11. Braude Management v. Anastacia Newkirk
Superior Court of the State of California
County of Los Angeles, Central District
Case No. 695606
Report – 2019
12. Armand Boladian v. George Clinton
Superior Court of the State of California
County of Los Angeles, Central District
Case No. BC576665
Support Services – 2019; Deposition/Testimony-2021
13. Vicky Cornell v. Soundgarden, et al.
United States District Court
Southern District of Florida, Miami Division
Case No. 1:19-cv-25045-JEM
Report – 2020
14. Structured Asset Sales v. Ed Sheeran, et al
United States District Court
Southern District of New York
Case # 1:18-cv-5839 (RJS)
Report – 2020

15. Orlando J Valle Vega, Edward Vazquez Vega v. World Music Latino, Inc. et al
United States District Court
For the District of Puerto Rico
Case No. 20-cv-1303 (DRD)
Report – 2021
16. Advanced Alternative Media, Inc. v. Jacob Kasher Hindlin p/k/a J Kash
Supreme Court of the State of New York
County of New York
Index No. 655916/2018
Report – 2021
17. John Nelson v. Laurie Mahoney, et al.
Superior Court of California
County of Los Angeles
Index no. 20-STCV-34550
Report – 2021
18. Juan Catala v. Hyuk Shin, et al.
United States District Court
Southern District of New York
Case No. 1:18-cv-08401df
Report – 2021
19. Kevin Ray v. Sean Waugaman, et al
United States District Court
Central District of California, Western Division
Case No. 2:21-cv-05598-GW-Ex
20. Paulette Rubinstein v. Music Sales Corporation
United States District Court
Southern District of New York
Case No. 19cv 11187 (LJL)
Report – 2022
21. Gordian Runoff Ltd. v. Evan Nestor, Frank Iero, Paul Cleff
Australia
Report – 2022

22. Naomi Deibel, et al. v. Southern California Edison
Superior Court of the State of California
County of Los Angeles
19STCV43379
Report – 2022

23. Louis Mayorga v. Lisa Fancher dba Frontier Records
Superior Court of the State of California
County of Los Angeles
BC643234
Report – 2021. Damages Expert Rebuttal Witness

24. Plus One Records v. Theory Entertainment dba 300 Entertainment
Supreme Court of the State of New York
County of New York
Damages – 2022

25. Upfront Megatainment (Devyne Stephens) v. Aliune Thiam pka Akom
Supreme Court of the State of New York
County of New York
No. 652156/2021
Damages – 2022

26. Thomson v. Hodgson (Supertramp)
United States District Court
Central District of California
Case No. 2:21-cv-08124 AB (PLAx)
Damages – 2023
Report - 2023

